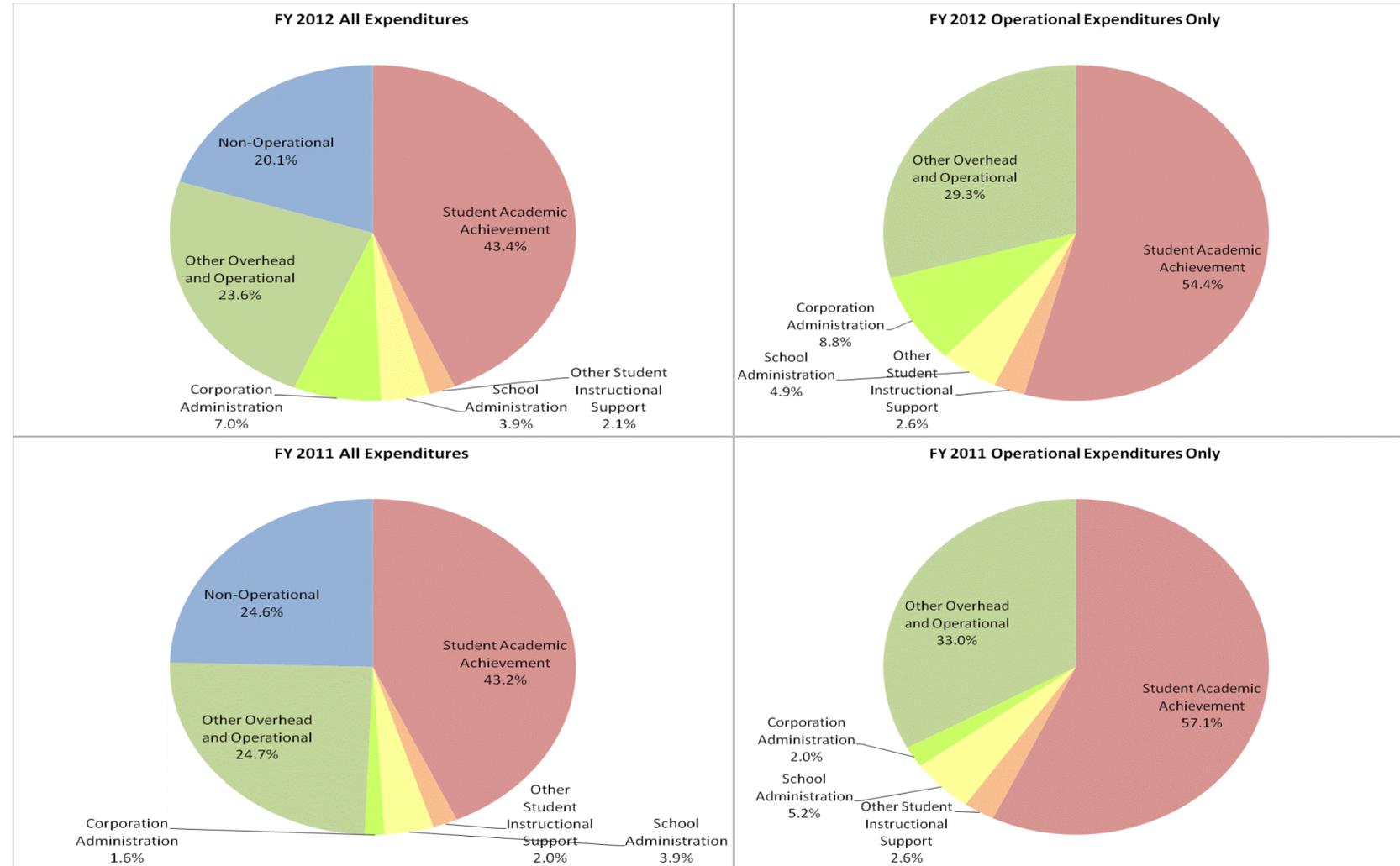


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Middlebury Community Schools (2275)**

Middlebury Community Schools (2275)

Student Instructional Category	FY06 % of Total		FY09 % of Total		FY11 % of Total		FY12 % of Total	
	FY 2006	Exp	FY 2009	Exp	FY 2011	Exp	FY 2012	Exp
Student Academic Achievement	\$16,872,866	46.8%	\$18,588,549	42.9%	\$20,187,317	43.2%	\$19,998,292	43.4%
Student Instructional Support	\$2,273,693	6.3%	\$2,823,106	6.5%	\$2,749,586	5.9%	\$2,754,536	6.0%
Overhead and Operational	\$9,445,264	26.2%	\$10,954,130	25.3%	\$12,289,250	26.3%	\$14,095,960	30.6%
Nonoperational	\$7,428,969	20.6%	\$10,983,080	25.3%	\$11,494,191	24.6%	\$9,254,268	20.1%
Grand Total	\$36,020,793		\$43,348,866		\$46,720,344		\$46,103,055	

	FY 2006	FY 2009	FY 2011	FY 2012
Student Instructional Expenditures (Academic Achievement plus Support)	53.2%	49.4%	49.1%	49.4%



**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Middlebury Community Schools (2275)**

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Student Academic Achievement								
	11050 Regular Programs; Full Day Kindergarten	\$13,940	\$826,134	\$915,085	\$930,593	> 500%	13%	2%
	11100 Regular Programs; Elementary	\$4,874,377	\$6,332,851	\$6,459,523	\$6,752,531	39%	7%	5%
	11200 Regular Programs; Middle/Junior High	\$2,383,760	\$3,096,116	\$3,500,632	\$3,523,414	48%	14%	1%
	11300 Regular Programs; High School	\$2,827,697	\$3,586,550	\$3,862,103	\$3,946,899	40%	10%	2%
	11355 Regular Programs; High School; Academic Honors High Ability Student Programs	\$0	\$139,412	\$158,678	\$147,241		6%	-7%
	11590 Other Vocational Education Programs	\$62	\$13,484	\$15,497	\$21,890	> 500%	62%	41%
	11620 Regular Programs; Alternative Education Programs; Middle/Junior High School	\$28,243	\$24,931	\$134,935	\$265,238	> 500%	> 500%	97%
	11630 Regular Programs; Alternative Education Programs; High School	\$0	\$62,066	\$0	\$6,600		-89%	
	12110 Gifted And Talented; Gifted and Talented	\$29,932	\$32,654	\$34,112	\$34,076	14%	4%	0%
	12150 Gifted And Talented; High Ability Student Programs	\$56,185	\$74,148	\$67,194	\$75,253	34%	1%	12%
	12210 Mental Disabilities; Mild Mental Disabilities	\$937,868	\$1,166,080	\$1,320,641	\$1,338,805	43%	15%	1%
	12350 Physical Impairment; Homebound	\$0	\$14,550	\$32,028	\$9,762		-33%	-70%
	12510 Culturally Different; Communication Disorders	\$0	\$5,148	\$0	\$0		-100%	
	12520 Culturally Different; Compensatory	\$25,802	\$1,437	\$0	\$0	-100%	-100%	
	12610 Learning Disability	\$0	\$1,000	\$286,425	-\$1,321		-232%	-100%
	12710 Equal Opportunity At Risk	\$14,312	\$27,744	\$18,754	\$4,716	-67%	-83%	-75%
	12810 Special Education Preschool	\$151,796	\$157,139	\$0	\$0	-100%	-100%	
	12900 Other Special Programs	\$17,870	\$77,746	\$42,577	\$47,592	166%	-39%	12%
	14100 Summer School Programs; Elementary	\$0	\$3,123	\$481	\$0		-100%	-100%
	14200 Summer School Programs; Middle/Junior High School	\$0	\$4,574	\$0	\$0		-100%	
	14300 Summer School Programs; High School	\$0	\$0	\$1,802	\$4,289			138%
	15100 Enrichment Programs; Non-Credit	\$46,593	\$2,167	\$0	\$0	-100%	-100%	
	16100 Remediation Testing	\$9,585	\$34,839	\$39,814	\$28,824	201%	-17%	-28%
	16200 Preventive Remediation	\$23,144	\$70,570	\$63,760	\$4,180	-82%	-94%	-93%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participat	\$284,089	\$224,856	\$311,039	\$319,422	12%	42%	3%
	17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Specia	\$939,632	\$1,018,789	\$1,232,382	\$1,263,665	34%	24%	3%
	17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$21,644	\$45,011	\$63,771	\$64,365	197%	43%	1%
	22110 Improvement of Instruction; Service Area Direction	\$0	\$0	\$239	\$208			-13%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$141,502	\$210,656	\$217,298	\$189,163	34%	-10%	-13%
	22130 Improvement of Instruction; Instructional Staff Training	\$0	\$0	\$460	\$5,788			> 500%
	22220 Library/Media Services; School Library	\$311,331	\$435,499	\$301,842	\$285,535	-8%	-34%	-5%
	22230 Library/Media Services; Audiovisual	\$27,487	\$34,351	\$33,077	\$33,124	21%	-4%	0%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$3,234	\$0	\$0	\$0	-100%		
	22290 Library/Media Services; Other Educational Media Services	\$0	\$8,855	\$52,820	\$50,548		471%	-4%
	22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$64,658	\$64,023	\$72,473		12%	13%
	22360 Instruction, Related Technology; Network Support	\$0	\$263,994	\$344,448	\$247,105		-6%	-28%
	22370 Instruction, Related Technology; Hardware Maintenance and Support	\$0	\$201,327	\$183,146	\$208,123		3%	14%
	22400 Academic Student Assessment	\$0	\$5,009	\$10,789	\$7,326		46%	-32%
	22900 Other Support Service, Instructional Staff	\$0	\$20,782	\$20,686	\$19,634		-6%	-5%
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$294,761	\$300,299	\$396,476	\$91,233	-69%	-70%	-77%
	25540 Textbooks for Rent or Resale; Other Textbook Rental Service	\$0	\$0	\$201	\$0			-100%
	25590 Textbooks for Rent or Resale; Other Textbook Resale Services	\$0	\$0	\$579	\$0			-100%
	26497 2007 Account Code - Teachers Retirement Fund	\$729,057	\$0	\$0	\$0			
Student Academic Achievement Total		\$14,193,904	\$18,588,549	\$20,187,317	\$19,998,292	41%	8%	-1%
Student Instructional Support								
	21120 Attendance and Social Work Services; Attendance Services	\$0	\$4,335	\$0	\$0		-100%	
	21220 Guidance Services; Counseling Services	\$464,110	\$649,978	\$632,247	\$687,267	48%	6%	9%
	21230 Guidance Services; Appraisal Services	\$0	\$4,015	\$12,442	\$6,326		58%	-49%
	21240 Guidance Services; Information Services	\$0	\$1,370	\$3,642	\$0		-100%	-100%
	21340 Health Services; Nurse Services	\$159,086	\$266,844	\$275,313	\$264,137	66%	-1%	-4%
	21390 Health Services; Other Health Services	\$7,080	\$0	-\$4,008	\$267	-96%		
	24100 Office of The Principal	\$1,222,644	\$1,896,564	\$1,829,950	\$1,796,539	47%	-5%	-2%
Student Instructional Support Total		\$1,852,919	\$2,823,106	\$2,749,586	\$2,754,536	49%	-2%	0%
Overhead and Operational								
	23110 Board of Education; Service Area Direction	\$19,374	\$12,972	\$11,143	\$14,647	-24%	13%	31%
	23150 Board of Education; Legal Services	\$72,914	\$85,012	\$61,121	\$62,258	-15%	-27%	2%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Middlebury Community Schools (2275)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
	23160 Board of Education; Promotion Expenses	\$4,241	\$4,417	\$3,949	\$3,838	-9%	-13%	-3%
	23190 Board of Education; Other Governing Body Services	\$0	\$0	\$0	\$12			
	23210 Executive Administration; Office of The Superintendent	\$456,779	\$519,188	\$315,450	\$325,751	-29%	-37%	3%
	25110 Fiscal Services; Office of The Business Manager	\$9,321	\$112,029	\$113,227	\$120,533	> 500%	8%	6%
	25140 Fiscal Services; Receiving and Disbursing Funds	\$10,066	\$54,086	\$56,036	\$49,525	392%	-8%	-12%
	25150 Fiscal Services; Payroll Services	\$0	\$59,774	\$62,886	\$45,219		-24%	-28%
	25191 Other Fiscal Services; Refund of Revenue	\$1,631	\$967	\$20,632	\$6,185	279%	> 500%	-70%
	25195 Other Fiscal Services; Bank Account Service Charge	\$0	\$1,442	\$3,490	\$4,826		235%	38%
	25199 Other Fiscal Services; Other	\$0	\$0	\$0	\$2,513,995			
	25710 Personnel Services; Supervision of Personnel Services	\$0	\$50	\$0	\$50		0%	
	25730 Personnel Services; Personnel Services	\$0	\$49,256	\$59,950	\$60,162		22%	0%
	25750 Personnel Services; Health Services	\$3,847	\$0	\$6,601	\$3,697	-4%		-44%
	25840 Administrative Technology Services; Systems Operations	\$0	\$19,099	\$15,574	\$24,452		28%	57%
	25990 Other Support Services, Central	\$2,671,525	\$0	\$0	\$0	-100%		
	26100 Operation and Maintenance of Plant Services; Service Area Direction	\$30,084	\$48,446	\$46,637	\$43,879	46%	-9%	-6%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,115,561	\$3,212,887	\$3,074,483	\$3,101,802	47%	-3%	1%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$8,924	\$8,472	\$5,193	\$6,759	-24%	-20%	30%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$419,677	\$208,709	\$205,371	\$211,107	-50%	1%	3%
	26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$20,501	\$8,800	\$7,031	\$7,542	-63%	-14%	7%
	26600 Operation and Maintenance of Plant Services; Security Services	\$0	\$14,550	\$49,720	\$23,453		61%	-53%
	26700 Operation and Maintenance of Plant Services; Insurance	\$125,998	\$2,771,590	\$4,525,703	\$3,571,057	> 500%	29%	-21%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plan	\$2,345	\$25,207	\$25,829	\$25,172	> 500%	0%	-3%
	27010 Student Transportation; Service Area Direction	\$101,412	\$136,845	\$146,982	\$157,801	56%	15%	7%
	27100 Student Transportation; Vehicle Operation	\$749,244	\$1,034,183	\$1,059,793	\$1,069,703	43%	3%	1%
	27200 Student Transportation; Monitoring Services	\$46,213	\$66,585	\$69,158	\$71,197	54%	7%	3%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$407,599	\$472,445	\$580,029	\$637,888	56%	35%	10%
	27400 Student Transportation; Purchase of School Buses	\$295,496	\$381,960	\$0	\$161,110	-45%	-58%	
	27500 Student Transportation; Insurance on Buses	\$49,601	\$35,532	\$31,078	\$33,519	-32%	-6%	8%
	27900 Student Transportation; Other Student Transportation Services	\$60,596	\$75,580	\$72,965	\$66,688	10%	-12%	-9%
	27910 Student Transportation; Bus Driver Training	\$3,556	\$1,374	\$1,167	\$1,044	-71%	-24%	-10%
	31100 Food Services Operations; Service Area Direction	\$161,639	\$161,587	\$147,819	\$142,670	-12%	-12%	-3%
	31200 Food Services Operations; Food Preparation and Dispensing	\$307,577	\$639,659	\$664,704	\$680,661	121%	6%	2%
	31400 Food Services Operations; Food Purchases	\$547,159	\$731,428	\$845,530	\$844,858	54%	16%	0%
	31900 Other Food Services	\$32,005	\$0	\$0	\$2,900	-91%		
Overhead and Operational Total		\$8,734,885	\$10,954,130	\$12,289,250	\$14,095,960	61%	29%	15%
Nonoperational								
	33200 Community Recreation	\$8,942	\$9,268	\$17,248	\$14,655	64%	58%	-15%
	33400 Athletic Coaches	\$219,974	\$499,781	\$483,291	\$407,475	85%	-18%	-16%
	33910 High School Band Uniforms	\$0	\$0	\$0	\$776			
	33990 Other Community Services; Other	\$2,201	\$971	\$9,298	\$4,099	86%	322%	-56%
	43000 Facilities Acquisition and Construction; Professional Services	\$1,059,921	\$0	\$31,762	\$15,000	-99%		-53%
	44000 Facilities Acquisition and Construction; Educational Specifications Development	\$8,900	\$0	\$0	\$0	-100%		
	45100 Building Acquisition, Construction and Improvements	\$297,432	\$1,196,691	\$260,082	\$588,093	98%	-51%	126%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$3,255	\$87,511	\$16,870	\$55,207	> 500%	-37%	227%
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$438,726	\$499,216	\$546,346	\$513,493	17%	3%	-6%
	46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$9,028	\$0	\$0	\$0	-100%		
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$675,915	\$234,120	\$510,777	\$396,167	-41%	69%	-22%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$38,983	\$26,029	\$0	\$0	-100%	-100%	
	51100 Debt Services; Principal on Debt; Bonds	\$1,155,615	\$290,000	\$399,306	\$236,098	-80%	-19%	-41%
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$183,734	\$75,226	\$0		-100%	-100%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$58,655	\$139,992	\$4,442	\$0	-100%	-100%	-100%
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$2,746,308	\$2,945,355	\$4,427,349	\$2,152,499	-22%	-27%	-51%
	53150 Debt Services; Lease Rental; Buildings ; Interest	\$417,978	\$379,645	\$406,447	\$418,705	0%	10%	3%
	53200 Debt Services; Lease Rental; Equipment ; Principal	\$0	\$489,431	\$368,243	\$446,137		-9%	21%
	53250 Debt Services; Lease Rental; Equipment ; Interest	\$0	\$90,641	\$31,151	\$17,040		-81%	-45%
	53450 Debt Services; Lease Rental; Other ; Interest	\$0	\$3,707,388	\$3,816,793	\$3,903,514		5%	2%
	54200 Common School Fund; Principal	\$226,859	\$193,596	\$89,063	\$85,313	-62%	-56%	-4%
	59100 Other Debt Services Obligations; Registrars Fee	\$6,500	\$9,713	\$500	\$0	-100%	-100%	-100%
Nonoperational Total		\$7,375,192	\$10,983,080	\$11,494,191	\$9,254,268	25%	-16%	-19%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2011 - June 2012
Middlebury Community Schools (2275)

Student Instructional Category	Account	FY 2006	FY 2009	FY 2011	FY 2012	Increase from FY 2006	Increase from FY 2009	Increase from previous year
Prorated By Fund								
	26491 2007 Account Code - PERF	\$378,657	\$0	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,197,370	\$0	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$93,140	\$0	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$1,906,410	\$0	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$9,226	\$0	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$279,090	\$0	\$0	\$0			
Prorated By Fund Total		\$3,863,892	\$0	\$0	\$0			